

## **Z-COMMENT CRITERIA:**

### **Z-comments are required for Title I and LCFF and must:**

- support improved outcomes for students
- align to SPSA goals/actions
- lists the SSC date regarding Title I expenditures

Generic or incomplete Z-Comments will be returned to schools

### **Title I expenditures are usually allowable if they:**

- Provide an effective means of achieving the purposes of the program funding source.
- Are **reasonable** use of limited resources
- Are necessary to achieve the goals of the plan
- Provide supplementary services for eligible students
- Do not fund services required by state law
- Do not pay for what, in the absence of these categorical funds, would be provided by the general fund

*This definition meets the federal requirement that expenditures of funds "supplement, and not supplant" state and local expenditures. It does not address specific rules of Edgar or OMB circular.*

### **SPENDING PUBLIC FUNDS RESPONSIBILITY**

Federal Law requires that all costs charged to federal grants be necessary and reasonable.

To meet a necessary and reasonable standard the following questions apply:

1. How does the cost help program performance?
2. Does the purchase further the purpose of the Title I program?
3. Do resources exist that already fill the same need?
4. Is the expenditure supported in the SPSA and data driven?